



FINANCIAL REPORT

For The Eleven Months Ending November 30, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Eleven Months Ending November 30, 2015

	Unaudited		Unaudited	
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	% Annual Budget
General Fund	20,532,596	20,880,656	20,244,397	96.95%
Confiscated Assets Fund	14,312	2,500	21,102	844.08%
E-911 Fund	273,238	938,333	536,334	57.16%
Special Tax District #1	-	442,500	160,374	36.24%
Hotel/Motel Tax Fund	1,646,794	1,800,000	1,234,936	68.61%
HOST Fund	6,360,076	6,300,000	3,035,706	48.19%
Debt Service Fund	496,363	541,487	770,910	142.37%
Stormwater Utility Fund	1,538,632	2,307,447	1,595,303	69.14%
TOTAL REVENUES - ALL FUNDS	\$ 30,862,011	\$ 33,212,923	\$ 27,599,062	83.10%
General Fund	18,583,147	20,880,656	17,218,244	82.46%
Confiscated Assets Fund	-	2,500	5,341	213.64%
E-911 Fund	218,778	938,333	852,917	90.90%
Special Tax District #1	-	442,500	500,778	113.17%
Hotel/Motel Tax Fund	1,064,592	1,800,000	436,233	24.24%
HOST Fund	3,828,325	6,300,000	3,104,425	49.28%
Debt Service Fund	496,363	541,487	770,910	142.37%
Stormwater Utility Fund	1,127,109	2,307,447	1,054,278	45.69%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 33,212,923	\$ 23,943,127	72.09%

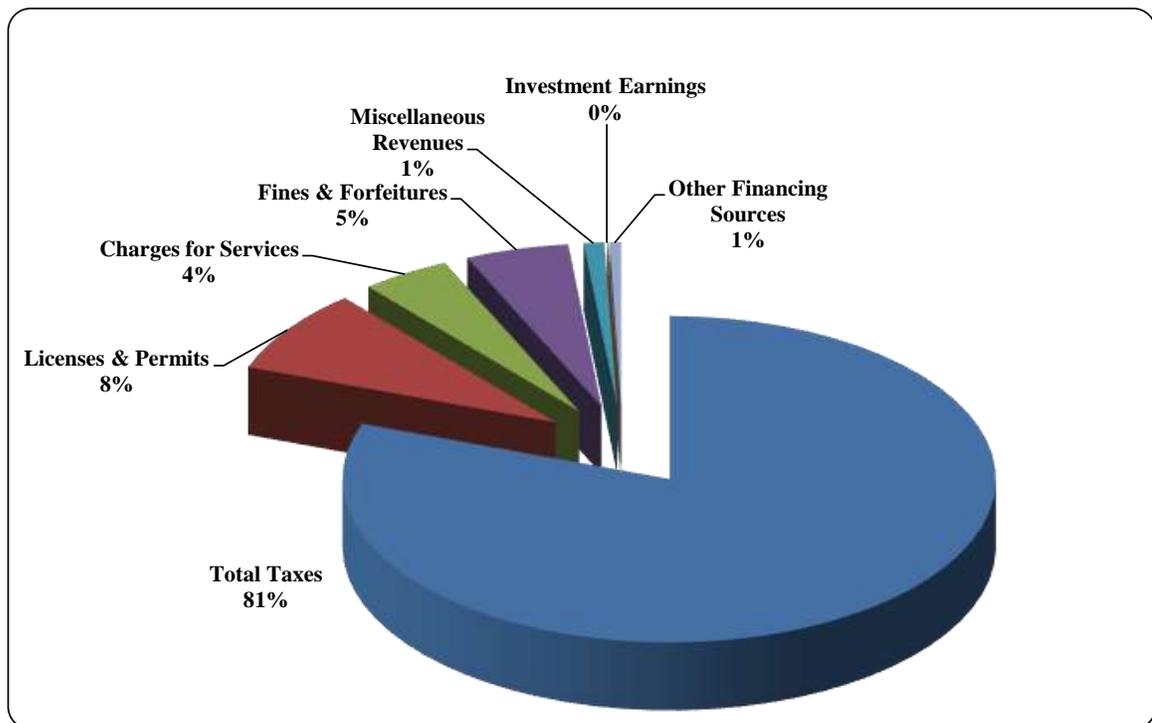


BUDGET COMPARISON REPORT - GENERAL FUND

For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,955,200	6,672,109	(283,091)	95.93%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	384,500	84,500	128.17%
Recording Intangible Tax	145,000	265,096	120,096	182.82%
Real Estate Transfer Tax	100,000	133,990	33,990	133.99%
Franchise Tax	2,642,136	2,788,602	146,466	105.54%
Alcoholic Beverage Excise Tax	800,000	688,880	(111,120)	86.11%
Energy Excise Tax	20,000	42,393	22,393	100.00%
Motor Vehicle Rental Excise Tax	50,000	6,555	(43,445)	100.00%
Business & Occupational Tax	2,100,000	2,418,521	318,521	115.17%
Insurance Premium Tax	2,600,000	2,848,471	248,471	109.56%
Financial Institutions Tax	80,000	48,357	(31,643)	60.45%
Penalties & Interest	15,500	1,728	(13,772)	11.15%
Total Taxes	<u>15,807,836</u>	<u>16,299,202</u>	<u>491,366</u>	<u>103.11%</u>
Licenses & Permits	1,522,775	1,685,619	162,844	110.69%
Charges for Services	784,516	894,885	110,369	114.07%
Fines & Forfeitures	1,250,000	1,035,839	(214,161)	82.87%
Miscellaneous Revenues	316,273	205,125	(111,148)	64.86%
Investment Earnings	3,000	7,471	4,471	249.03%
Other Financing Sources	1,196,256	116,256	(1,080,000)	9.72%
TOTAL REVENUES	<u>\$ 20,880,656</u>	<u>\$ 20,244,397</u>	<u>\$ (636,259)</u>	<u>96.95%</u>

Revenues by Source



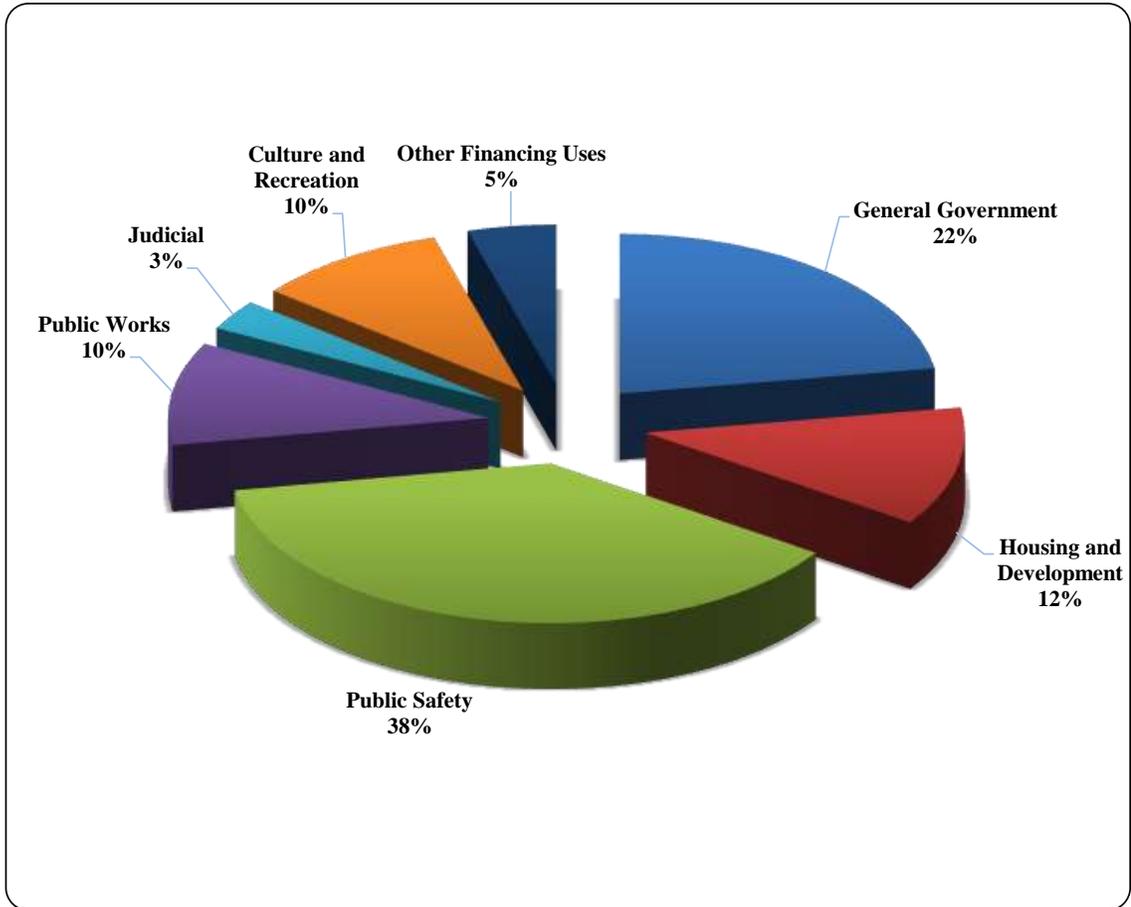


BUDGET COMPARISON REPORT - GENERAL FUND

For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	6,008,711	3,868,856	2,139,855	64.39%
Housing and Development	2,395,979	2,065,284	330,695	86.20%
Public Safety	7,735,575	6,510,298	1,225,277	84.16%
Public Works	1,613,770	1,791,202	(177,432)	110.99%
Judicial	575,845	529,941	45,904	92.03%
Culture and Recreation	1,797,791	1,681,753	116,038	93.55%
Other Financing Uses	752,985	770,910	(17,925)	102.38%
TOTAL EXPENDITURES	\$ 20,880,656	\$ 17,218,244	\$ 3,662,412	82.46%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,955,200	6,672,109	(283,091)	95.93%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	384,500	84,500	128.17%
Recording Intangible Tax	145,000	265,096	120,096	182.82%
Real Estate Transfer Tax	100,000	133,990	33,990	133.99%
Franchise Tax	2,642,136	2,788,602	146,466	105.54%
Alcoholic Beverage Excise Tax	800,000	688,880	(111,120)	86.11%
Energy Excise Tax	20,000	42,393	22,393	211.97%
Motor Vehicle Rental Excise Tax	50,000	6,555	(43,445)	13.11%
Business & Occupational Tax	2,100,000	2,418,521	318,521	115.17%
Insurance Premium Tax	2,600,000	2,848,471	248,471	109.56%
Financial Institutions Tax	80,000	48,357	(31,643)	60.45%
Penalties & Interest	15,500	1,728	(13,772)	11.15%
Total Taxes	15,807,836	16,299,202	491,366	103.11%
Alcoholic Beverage Licenses	400,000	282,300	(117,700)	70.58%
Building Permits	1,122,775	1,403,319	280,544	124.99%
Total Licenses and Permits	1,522,775	1,685,619	162,844	110.69%
Special Assessments	292,600	255,058	(37,542)	87.17%
Streetlight Fees	404,351	407,241	2,890	100.71%
Recreation Program Fees	45,000	62,964	17,964	139.92%
Pavilion Rental Fees	36,000	125,608	89,608	348.91%
Other Charges for Services	6,565	44,014	37,449	670.43%
Total Charges for Services	784,516	894,885	110,369	114.07%
Municipal Court Fines	1,250,000	1,035,839	(214,161)	82.87%
Total Fines and Forfeitures	1,250,000	1,035,839	(214,161)	82.87%
Grant Revenue	299,773	-	(299,773)	0.00%
Election Qualifying Fees	2,000	2,520	520	126.00%
Accident/Incident Reports	-	6,615	6,615	100.00%
Fingerprinting Fee	2,000	3,450	1,450	172.50%
Reimbursement for Damaged Property	4,000	48,357	44,357	1208.93%
NSF Fees	300	(144)	(444)	-48.00%
Miscellaneous Income	7,500	19,447	11,947	259.29%
Legal Fee Reimbursement	-	70,750	70,750	100.00%
Public Safety-Other	-	10,030	10,030	100.00%
Defrayment of Costs (CHOA)	-	2,000	2,000	100.00%
Donations from Private Sources	700	42,100	41,400	6014.29%
Total Miscellaneous Revenues	316,273	205,125	(111,148)	64.86%
Interest Income	3,000	7,471	4,471	249.03%
Total Investment Earnings	3,000	7,471	4,471	249.03%
Proceeds from Sale of Property	-	-	-	n/a
Proceeds from Issuance of Debt	116,256	116,256	-	-
Transfer from Hotel/Motel Tax Fund	1,080,000	-	(1,080,000)	0.00%
Total Other Financing Sources	1,196,256	116,256	(1,080,000)	9.72%
TOTAL REVENUES	\$ 20,880,656	\$ 20,244,397	\$ (636,259)	96.95%

EXPENDITURE DETAIL - GENERAL FUND
For The Eleven Months Ending November 30, 2015



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	187,327	166,414	52.96%
City Manager	1,017,103	627,655	389,448	61.71%
City Clerk	337,115	229,068	108,047	67.95%
Finance and Administration	2,025,258	1,474,759	550,499	72.82%
Legal	650,000	505,842	144,158	77.82%
Information Technology	679,721	684,225	(4,504)	100.66%
Communications	322,858	159,981	162,877	49.55%
Contingency	622,915	-	622,915	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 6,008,711</u>	<u>\$ 3,868,856</u>	<u>\$ 2,139,855</u>	<u>64.39%</u>
Community Development	2,395,979	2,065,284	330,695	86.20%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,395,979</u>	<u>\$ 2,065,284</u>	<u>\$ 330,695</u>	<u>86.20%</u>
Police Department	7,735,575	6,510,298	1,225,277	84.16%
TOTAL PUBLIC SAFETY	<u>\$ 7,735,575</u>	<u>\$ 6,510,298</u>	<u>\$ 1,225,277</u>	<u>84.16%</u>
Public Works	1,613,770	1,791,202	(177,432)	110.99%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 1,791,202</u>	<u>\$ (177,432)</u>	<u>110.99%</u>
Municipal Court	575,845	529,941	45,904	92.03%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 529,941</u>	<u>\$ 45,904</u>	<u>92.03%</u>
Parks & Recreation	1,767,791	1,642,696	125,095	92.92%
Tourism	30,000	39,058	(9,058)	130.19%
TOTAL CULTURE AND RECREATION	<u>\$ 1,797,791</u>	<u>\$ 1,681,753</u>	<u>\$ 116,038</u>	<u>223.12%</u>
Tranfers to Debt Service Fund	752,985	770,910	(17,925)	102.38%
TOTAL OTHER FINANCING USES	<u>\$ 752,985</u>	<u>\$ 770,910</u>	<u>\$ (17,925)</u>	<u>102.38%</u>
TOTAL EXPENDITURES	<u>\$ 20,880,656</u>	<u>\$ 17,218,244</u>	<u>\$ 3,662,412</u>	<u>82.46%</u>



CONFISCATED ASSETS FUND
For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Forfeitures	2,500	21,091	18,591	843.63%
Interest Income	-	11	-	100.00%
TOTAL REVENUES	<u>\$ 2,500</u>	<u>\$ 21,102</u>	<u>\$ 18,591</u>	<u>844.08%</u>
Small Equipment - Police Dept.	2,500	5,311	(2,811)	212.44%
Other Operating Costs	-	30	(30)	100.00%
TOTAL EXPENDITURES	<u>\$ 2,500</u>	<u>\$ 5,341</u>	<u>\$ (2,841)</u>	<u>213.64%</u>



E-911 FUND
For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
E-911 Fees	<u>938,333</u>	<u>536,334</u>	<u>(401,999)</u>	<u>57.16%</u>
TOTAL REVENUES	<u>\$ 938,333</u>	<u>\$ 536,334</u>	<u>\$ (401,999)</u>	<u>57.16%</u>
Payments to Other Agencies (1)	<u>938,333</u>	<u>852,917</u>	<u>85,416</u>	<u>90.90%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 852,917</u>	<u>\$ 85,416</u>	<u>90.90%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



SPECIAL TAX DISTRICT #1 FUND
For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Taxes	100,000	86,439	(13,561)	86.44%
Defrayment of Costs	<u>342,500</u>	<u>73,935</u>	<u>(268,565)</u>	<u>21.59%</u>
TOTAL REVENUES	<u>\$ 442,500</u>	<u>\$ 160,374</u>	<u>\$ (282,126)</u>	<u>36.24%</u>
Operating - Public Safety	234,325	292,597	(58,272)	124.87%
Capital Outlay - Public Safety	<u>208,175</u>	<u>208,181</u>	<u>(6)</u>	<u>100.00%</u>
TOTAL EXPENDITURES	<u>\$ 442,500</u>	<u>\$ 500,778</u>	<u>\$ (58,278)</u>	<u>113.17%</u>



HOTEL/MOTEL TAX FUND
For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>1,234,936</u>	<u>(565,064)</u>	<u>68.61%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 1,234,936</u>	<u>\$ (565,064)</u>	<u>68.61%</u>
Tourism	720,000	436,233	283,767	60.59%
Transfers to General Fund	<u>1,080,000</u>	<u>-</u>	<u>1,080,000</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$ 1,800,000</u>	<u>\$ 436,233</u>	<u>\$ 1,363,767</u>	<u>24.24%</u>



HOMESTEAD OPTION SALES TAX FUND
For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
H.O.S.T. Revenue	6,300,000	3,035,706	(3,264,294)	48.19%
Interest Income	-	-	-	n/a
TOTAL REVENUES	<u>\$ 6,300,000</u>	<u>\$ 3,035,706</u>	<u>\$ (3,264,294)</u>	<u>48.19%</u>
Capital Outlay - General Admin	-	26,673	(26,673)	100.00%
Capital Outlay - Parks & Recreation	3,061,000	901,131	2,159,869	29.44%
Capital Outlay - Public Safety	115,000	291,213	(176,213)	253.23%
Capital Outlay - Public Works	3,124,000	1,885,408	1,238,592	60.35%
TOTAL EXPENDITURES	<u>\$ 6,300,000</u>	<u>\$ 3,104,425</u>	<u>\$ 3,195,575</u>	<u>49.28%</u>



DEBT SERVICE FUND
For The Eleven Months Ending November 30, 2015

	<u>2015 Amended Budget</u>	<u>YTD Transactions</u>	<u>Variance from Budget</u>	<u>% of Annual Budget</u>
Transfers from General Fund (1)	541,487	770,910	229,423	142.37%
TOTAL REVENUES	<u>\$ 541,487</u>	<u>\$ 770,910</u>	<u>\$ 229,423</u>	<u>142.37%</u>
Principal - Capital Lease	514,413	718,399	(203,986)	139.65%
Interest - Capital Lease	27,074	52,511	(25,437)	193.95%
TOTAL EXPENDITURES	<u>\$ 541,487</u>	<u>\$ 770,910</u>	<u>\$ (229,423)</u>	<u>142.37%</u>

(1) Represents transfers from the City of Brookhaven General Fund to service debt issued on behalf of the City.



STORMWATER UTILITY FUND
For The Eleven Months Ending November 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Stormwater Utility Fees	<u>2,307,447</u>	<u>1,595,303</u>	<u>(712,144)</u>	<u>69.14%</u>
TOTAL REVENUES	<u>\$ 2,307,447</u>	<u>\$ 1,595,303</u>	<u>\$ (712,144)</u>	<u>69.14%</u>
Personal Services/Benefits	-	-	-	n/a
Purchased/Contracted Services	500,000	761,228	(261,228)	152.25%
Supplies	-	11,219	(11,219)	100.00%
Capital Outlay/Infrastructure	1,807,447	281,831	1,525,616	15.59%
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENSES	<u>\$ 2,307,447</u>	<u>\$ 1,054,278</u>	<u>\$ 1,253,169</u>	<u>45.69%</u>